

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:	:	CASE NO. 18-69497-BEM
	:	
SANDRA BROOKS,	:	CHAPTER 7
<i>aka</i> Sandra Hitt Brooks	:	
<i>aka</i> Sandra Lynn Brooks,	:	
	:	
Debtor.	:	
	:	

**TRUSTEE’S MOTION FOR AUTHORITY TO PAY ADMINISTRATIVE
EXPENSES OF CHAPTER 7 ESTATE**

COMES NOW S. Gregory Hays, as Chapter 7 Trustee (“**Trustee**”) for the bankruptcy estate of Sandra Brooks (“**Debtor**”), by and through undersigned counsel, and files *Trustee’s Motion for Authority to Pay Administrative Expenses of Chapter 7 Estate* (the “**Motion**”). In support of his Motion, Trustee shows as follows:

Jurisdiction and Venue

1.

This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This Motion presents a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Background Facts and Relief Requested

2.

On November 19, 2018 (the “**Petition Date**”), Debtor filed in this Court a voluntary petition for relief under Chapter 7 of Title 11 of the United States Code (the “**Bankruptcy Case**”). Trustee was appointed and remains the duly acting Chapter 7 trustee.

3.

At the commencement of the Bankruptcy Case, a bankruptcy estate was created pursuant to 11 U.S.C. § 541(a) (the “**Bankruptcy Estate**”), and that Bankruptcy Estate includes all Debtor’s legal or equitable interests in property as of the commencement of the bankruptcy case and any interest in property that the estate acquires after commencement of the bankruptcy case. 11 U.S.C. § 541(a)(1) and (7). Trustee is the sole representative of the Bankruptcy Estate. 11 U.S.C. § 323(a).

4.

Debtor filed this bankruptcy case as a no-asset case. [Doc. No. 1 at Page 6].

5.

Nevertheless, through the efforts of Trustee and his professionals, Trustee has recovered approximately \$233,000.00 for the benefit of the Bankruptcy Estate from, among other things, certain business interests and an annuity that Debtor owned on the Petition Date.

6.

Because of the ownership of one of these business interests, which interest was converted to cash through a merger agreement in 2021, the Bankruptcy Estate has incurred income tax expenses owed to the Internal Revenue Service in the amount of \$10,300.00 and to the Georgia Department of Revenue in the amount of \$2,700.00.

7.

Out of an abundance of caution, and to the extent the respective taxing authorities determine that the Bankruptcy Estate owes more in taxes than what Trustee’s accountant has calculated, Trustee respectfully requests authority to pay up to \$11,330.00 to the Internal Revenue Service and authority to pay up to \$2,970.00 to the Georgia Department of Revenue (or, a 10% premium).

8.

There are sufficient funds in the Bankruptcy Estate with which to make the foregoing payments, and such payments are proper administrative expenses of the Bankruptcy Estate.

WHEREFORE, Trustee requests that the Court grant this Motion and authorize Trustee to pay the above-described administrative expense claims.

Respectfully submitted this 11th day of April, 2022.

ARNALL GOLDEN GREGORY LLP
Attorneys for Chapter 7 Trustee

171 17th Street, NW, Suite 2100
Atlanta, Georgia 30363
Phone: (404) 873-8500

By: /s/ Michael J. Bargar
Michael J. Bargar
Georgia Bar No. 645709
michael.bargar@agg.com

CERTIFICATE OF SERVICE

This is to certify that I have this day served true and correct copies of the foregoing *Trustee's Motion for Authority to Pay Administrative Expenses of Chapter 7 Estate* by delivering copies of the same via United States first class mail, postage prepaid, to the following persons or entities at the addresses stated:

Office of the U.S. Trustee
362 Richard B. Russell Federal Building
75 Ted Turner Drive, SW
Atlanta, GA 30303

S. Gregory Hays
Hays Financial Consulting, LLC
Suite 555
2964 Peachtree Road NW
Atlanta, GA 30305-2153

Sandra Brooks
212 Ivey Park Ln
Norcross, GA 30092-4790

Sandra Brooks
500 Thrasher Street, #4115
Norcross, GA 30071

Peter B. Bricks
Peter Bricks, P.C.
Suite 206
333 Sandy Springs Circle, N.E.
Atlanta, GA 30328

This 11th day of April, 2022.

/s/ Michael J. Bargar
Michael J. Bargar
Georgia Bar No. 645709